

**EXHIBIT "2"**

**TOGUT, SEGAL & SEGAL LLP**

**Conflicts Counsel for Delphi Corporation, *et al.*  
Debtors and Debtors in Possession**

**Expense Summary for the Period October 8, 2005 through January 31, 2006**

<b><u>Expense</u></b>	<b><u>Amount</u></b>
Fax	\$0.20
Long-Distance Telephone	\$83.50
Working Meals	\$177.99
Lodging	\$847.20
Messenger	\$72.78
Online Research	\$1,518.10
Overnight Courier	\$232.43
Photocopies	\$2,578.40
Travel-airfare	\$5,469.50
Travel-ground	<u>\$3,551.05</u>
<b>TOTAL:</b>	<b><u>\$14,531.15</u></b>